

**DECLARATION (37 CFR 1.63) FOR UTILITY OR DESIGN APPLICATION USING AN
APPLICATION DATA SHEET (37 CFR 1.76)**

As a below named inventor, I declare:

I believe I am the original, first and sole inventor, or an original, first and joint inventor if more than one name is given below, of the subject matter which is claimed and for which a patent is sought in the invention described in:

- ☒ the attached application, or
☐ application No. _____ filed on _____,
☐ as amended on _____;

I have reviewed and understand the contents of the application identified above, including the claims, as amended by any amendment specifically referred to above;

I acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me to be material to patentability as defined in 37 CFR 1.56, including material information which became available between the filing date of any prior application and the National or PCT International filing date of the continuation-in-part application, if applicable; and

All statements made herein of my own knowledge are true, all statements made herein on information and belief are believed to be true, and these statements were made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and may jeopardize the validity of the application or any patent issuing thereon.

FULL NAME OF INVENTOR(S)

Inventor one: Mark Franklin Davis

Citizen of: United States of America

Signature Mark Franklin Davis
 Date 7 Aug 2006

POWER OF ATTORNEY

I am an official empowered to act on behalf of DOLBY LABORATORIES LICENSING CORPORATION, a corporation of New York, having a place of business at 100 Potrero Ave., San Francisco, California ("COMPANY").

COMPANY holds all rights, title and interest in the subject matter which is claimed and for which a patent is sought on the invention entitled "Multichannel Audio Coding" by Mark Franklin Davis, described in the patent application filed herewith, by virtue of assignment from the inventor identified above, recorded in the United States Patent and Trademark Office at Reel ____, Frame ____, or for which a copy thereof is attached.

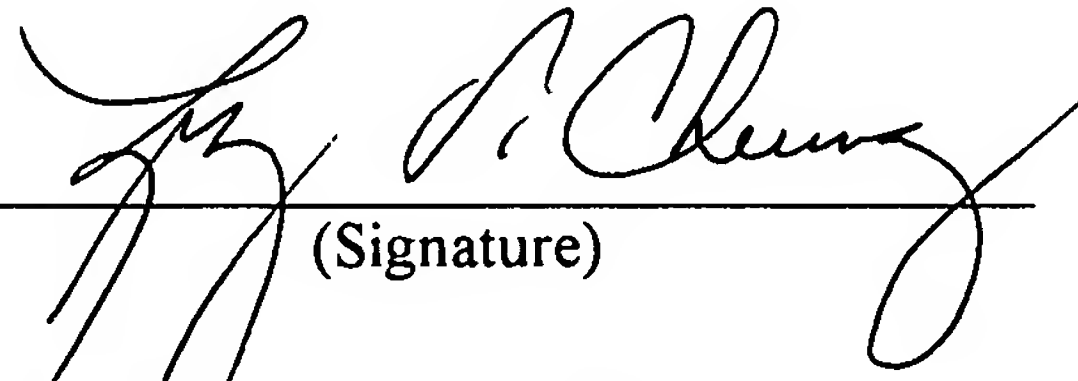
All prior-filed powers of attorney, if any, in connection with this application are hereby revoked and the following are appointed as principal attorneys and agents with full power of substitution and revocation, to appoint other principal and associate attorneys, to prosecute this application, to transact all business in the United States Patent and Trademark Office connected therewith and to receive the original Letters Patent:

Thomas A. Gallagher (Reg. No. 24,815)
David N. Lathrop (Reg. No. 34,655)


Please send all correspondence to:

GALLAGHER & LATHROP
601 California Street
Suite 1111
San Francisco, CA 94108-2805

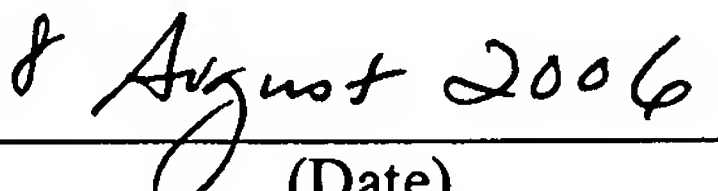
For Dolby Laboratories Licensing Corporation:



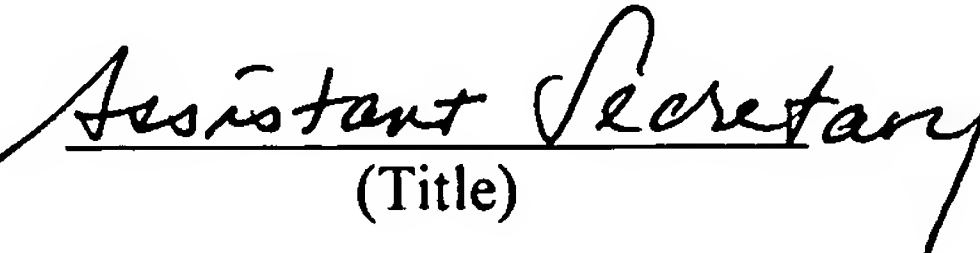
(Signature)



(Printed Name)



(Date)



(Title)